

# EXHIBIT B

Thomas Seaman Company  
3 Park Plaza  
Suite 550  
Irvine, CA 92614

Invoice submitted to:  
Thomas Seaman, Receiver for American Tax Relief

May 06, 2011

Invoice #11094

Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>
	<u>Accounting &amp; Reporting</u>		
1/7/2011 AJ	Accounting & Reporting Confer with Tom re: EIN for QSF, need to request	0.10 150.00/hr	15.00
1/13/2011 AJ	Accounting & Reporting Reconcile bank statement	0.20 150.00/hr	30.00
1/18/2011 AJ	Accounting & Reporting Confer with Wes re: W-9, new EIN needed. Review IRS process for online EIN, discuss Organization type with Tom. Decide to confer with Crowe Horwath to make determination. Email to David Agler and Todd Hein re: ATR	0.60 150.00/hr	90.00
1/21/2011 AJ	Accounting & Reporting Obtained new EIN for Receivership. Provided to Wes and Todd Hein. Confer with Wes and Tom need for new bank account	0.20 150.00/hr	30.00
1/24/2011 AJ	Accounting & Reporting Run initial vendor report to determine number of 1099's to be prepared, status of necessary info, etc	0.30 150.00/hr	45.00
1/25/2011 AJ	Accounting & Reporting Email to Ellen re: need to prepare and file pre-receiver 1099's. Confer re: same, do not have books and records, etc	0.20 150.00/hr	30.00

		<u>Hrs/Rate</u>	<u>Amount</u>
1/27/2011	AJ Accounting & Reporting Follow up on missing data, confer with Derrick, set up vendors, research and locate missing info. Final review and print 1099's	0.80 150.00/hr	120.00
1/25/2011	CAC Accounting & Reporting Run, review and edit December receiver's fee statements to include in receiver's first interim fee application. Generate bills sorted by activity and by timekeeper.	0.60 120.00/hr	NO CHARGE
1/27/2011	CAC Accounting & Reporting Review draft of fee application 1. Confer with Ellen Gordon re sending exhibits for filing electronically.	0.30 120.00/hr	NO CHARGE
	CAC Accounting & Reporting Convert fee summaries into pdf. Send summaries and fee detail by month to Ellen Gordon for review.	0.20 120.00/hr	NO CHARGE
1/24/2011	EKG Accounting & Reporting Briefing with Thomas Seaman regarding fee app.	0.20 300.00/hr	NO CHARGE
1/26/2011	EKG Accounting & Reporting Updated the fee application to include December fees and narrative of what has gone on during December. Briefing with Thomas Seaman re same.	1.30 300.00/hr	NO CHARGE
1/25/2011	TM Accounting & Reporting Working on ATR fee app. Added December and placed previous 3 months onto spreadsheet, checked graph and gave to Tom.	1.70 150.00/hr	NO CHARGE
1/26/2011	TM Accounting & Reporting Edit to fee app for better charts.	0.10 150.00/hr	NO CHARGE
SUBTOTAL:		[ 6.80	360.00]
<u>Administration</u>			
1/6/2011	JT Administration Travel time to and from Santa Ana Post Office billed at half time.	0.30 75.00/hr	22.50
	JT Administration Located Powers of Attorney for revocation, while supervising American Tax Relief employees.	7.90 75.00/hr	592.50
1/7/2011	JT Administration Travel time to and from Santa Ana Post Office billed at half time.	0.30 75.00/hr	22.50

		<u>Hrs/Rate</u>	<u>Amount</u>
1/7/2011	JT Administration Located Powers of Attorney for revocation, while supervising American Tax Relief employees.	7.70 75.00/hr	577.50
1/20/2011	JT Administration Located Powers of Attorney for revocation, while supervising American Tax Relief employees.	7.90 75.00/hr	592.50
	JT Administration Travel time to and from Santa Ana Post Office billed at half time.	0.30 75.00/hr	22.50
1/12/2011	MC Administration Receive direction from Ellen regarding entered Penalty Abatements, Installment Agreements and OIC's.	0.10 45.00/hr	4.50
	MC Administration Create files and labels for entered Penalty Abatements. Installment Agreements and OIC's per Ellen.	0.50 45.00/hr	22.50
	MC Administration Process outgoing A/P. Prepare envelope and postage for outgoing A/P per Derrick.	0.30 45.00/hr	13.50
1/14/2011	MC Administration Assemble 1/12 outgoing A/P accounting backup and file backup in accounting files per Derrick.	0.20 45.00/hr	9.00
1/19/2011	MC Administration Create accounting file and labels for Treasury Bank Account backup per Wes.	0.10 45.00/hr	4.50
1/21/2011	MC Administration Located Powers of Attorney for revocation, while supervising American Tax Relief employees.	7.50 45.00/hr	337.50
1/24/2011	MC Administration Review status of Power of Attorney revocation with Ellen Gordon.	0.10 45.00/hr	4.50
1/28/2011	MC Administration Image cover letter for IRS Disclosure per Ellen and prepare envelope.	0.20 45.00/hr	9.00
SUBTOTAL:		[ 33.40	2,235.00]
<u>Bookkeeping</u>			
1/4/2011	DVH Bookkeeping Review and pull all documentation for telephone services with AT &	0.30 130.00/hr	39.00

		<u>Hrs/Rate</u>	<u>Amount</u>
	T, discuss with Ellen Gordon, give direction to Tim McDonnell re pre-receiver obligations on long distance bill.		
1/4/2011 DVH	Bookkeeping Receive, review and post accounts payable to accounting system, execute check run, analyze cash position, back up accounting file, submit to Thomas Seaman for final approval.	0.50 130.00/hr	65.00
DVH	Bookkeeping Receive and review expense reimbursement requests, verify that correct documentation exists.	0.30 130.00/hr	39.00
1/6/2011 DVH	Bookkeeping Receive, review and discuss IRS overpayment notice with Ellen Gordon.	0.40 130.00/hr	52.00
1/7/2011 DVH	Bookkeeping Scan and email IRS notice to payroll company requesting information re overpayment notice, and process to file for refund, follow up phone call to discuss issue and determine potential solution.	0.60 130.00/hr	78.00
1/11/2011 DVH	Bookkeeping Receive and discuss reimbursements and accounts payable with Ellen Gordon, post all payments to accounting system, execute check run, submit to Thomas Seaman for final approval.	0.80 130.00/hr	104.00
DVH	Bookkeeping Discuss payroll for PE 01/15/10, Telephone call with Paycare re payroll for PE 01/15/10, discover that Paycare already process payroll for PE 01/15/10, discuss new payroll procedures moving forward.	0.60 130.00/hr	78.00
1/14/2011 DVH	Bookkeeping Discuss payroll moving forward with Ellen Gordon, phone call with Paycare re changes to payroll systems.	0.40 130.00/hr	52.00
1/16/2011 DVH	Bookkeeping Receive, review, and process payroll for PE 12/31/10, transfer funds between operating and payroll account, post transactions to accounting system. Analysis of payroll expenditures, submit payroll register to admin for data entry.	0.60 130.00/hr	78.00
1/18/2011 DVH	Bookkeeping Confirm payment details for Wilshire rent with Ellen Gordon.	0.10 130.00/hr	13.00
DVH	Bookkeeping Receive, and review payroll figures with Ellen Gordon, discuss changes to the payroll system moving forward, email to Paycare to process payroll for PE 01/15/11, request payroll preview, transfer funds between operating and payroll account, post transactions to	1.20 130.00/hr	156.00

		<u>Hrs/Rate</u>	<u>Amount</u>
	accounting system. Analysis of payroll expenditures, submit payroll register to admin for data entry.		
1/20/2011 DVH	Bookkeeping Receive requisition for office supplies, review and order items for delivery on 01/21/11.	0.60 130.00/hr	78.00
1/24/2011 DVH	Bookkeeping Discuss missing vendor information with Alison Juroe, telephone calls with vendor re W9 information, receive and post information to accounting system, submit copies of W9's to Alison Juroe.	0.80 130.00/hr	104.00
DVH	Bookkeeping Telephone call with vendor re outstanding invoices, receive wire instructions, execute free form wire, generate report to verify wire, email confirmation, post payment to accounting system, save wire template for future payments.	0.90 130.00/hr	117.00
DVH	Bookkeeping Discuss long distance invoices with Ellen Gordon, expedite immediate payment, discuss with Ellen Gordon and Thomas Seaman.	0.30 130.00/hr	39.00
1/27/2011 DVH	Bookkeeping Review completed payroll tax forms, review directions, verify address information, discuss with Ellen Gordon.	0.50 130.00/hr	65.00
1/4/2011 WJH	Bookkeeping Confer with Ellen Gordon regarding phone call from client of entity. Reviewed faxed information and conversation with client on his specific case. Complete.	0.20 95.00/hr	19.00
1/10/2011 WJH	Bookkeeping Phone call with client requesting additional information on his case. Email to Ellen Gordon to request contact with client for follow up.	0.20 95.00/hr	19.00
1/11/2011 WJH	Bookkeeping Phone call with bank to start treasury bank account due to exceeding the FDIC limit on insured funds held in the account. Reviewed case with bank to find out what items are necessary to open account. Awaiting account documentation from bank. Completion of account setup. Review with Thomas Seaman treasury offerings for account. Phone call to bank to purchase treasuries latter over 6 month period. Setup new account in QB.	0.80 95.00/hr	76.00
WJH	Bookkeeping Phone call with customer requesting additional information on his case. Reviewed email response from staff with client to follow up with on case progress information.	0.20 95.00/hr	19.00

		<u>Hrs/Rate</u>	<u>Amount</u>
1/11/2011	WJH Bookkeeping Review of all return items from entity. Update all clients internal access file for reversal of payments. Update internal client claims file for future claims process.	3.10 95.00/hr	294.50
1/12/2011	WJH Bookkeeping Phone call and email from bank regarding treasury purchase for entity. Update Thomas Seaman.	0.20 95.00/hr	19.00
1/18/2011	WJH Bookkeeping Post treasury purchases to QB according to bank confirmations sent from bank. Review QSF EIN and W9 requested from bank with Thomas Seaman and Alison Juroe.	0.80 95.00/hr	76.00
	WJH Bookkeeping Update internal controls excel spreadsheet for client refunds and posting refunds to external access file from entity. Review bank and merchant credit history for proper posting to client accounts.	1.70 95.00/hr	161.50
1/21/2011	WJH Bookkeeping Review with Alison Juroe new EIN # for SF. Update W-9 for bank records.	0.20 95.00/hr	19.00
1/27/2011	WJH Bookkeeping Confer with Ellen Gordon and Alison Juroe regarding W-9 and SF EIN #. Filed W-9 with bank and emailed copies to all parties involved at bank to replace previously submitted EIN as of 01/01/11.	0.80 95.00/hr	76.00
SUBTOTAL:		[ 17.10	1,936.00]
<u>Paralegal</u>			
1/3/2011	CAC Paralegal Review of client notes in Access Database. Update spreadsheet with dates assigned, fees, last date contact and a narrative on the status for taxpayer in which PA work is not being continued.	5.80 120.00/hr	696.00
1/4/2011	CAC Paralegal Review of client notes in Access Database over the phone with Stacey. Update spreadsheet with dates assigned, fees, last date contact and a narrative on the status for taxpayer in which PA work is not being continued.	1.20 120.00/hr	144.00
1/5/2011	CAC Paralegal Analysis of Ellen's time records for use in Declaration. Create spreadsheet summarizing trips to ATR in Beverly Hills, trips to the USPS in Santa Ana and contact with Stacey Brandon.	0.80 120.00/hr	96.00

		<u>Hrs/Rate</u>	<u>Amount</u>
1/5/2011	CAC Paralegal Review of client notes in Access Database. Update spreadsheet with dates assigned, fees, last date contact and a narrative on the status for taxpayer in which PA work is not being continued.	2.10 120.00/hr	252.00
1/7/2011	CAC Paralegal Log into Pacer and download FTC's response and 8 attachments. Save onto server and e-mail to Ellen Gordon and Thomas Seaman.	0.20 120.00/hr	24.00
1/13/2011	CAC Paralegal Phone call with Ellen Gordon. Send documents requested.	0.10 120.00/hr	12.00
1/26/2011	CAC Paralegal Per Ellen Gordon, print docket report from Pacer, convert to pdf and e-mail to Ellen to determine which documents should be downloaded and included on the receiver's website.	0.20 120.00/hr	24.00
1/27/2011	CAC Paralegal Log into Pacer, commence downloading documents from the court's docket to be included on the receiver's website.	0.90 120.00/hr	108.00
1/28/2011	CAC Paralegal Locate and provide Ben King's contact information to Ellen Gordon as requested.	0.10 120.00/hr	12.00
	CAC Paralegal Log into Pacer, download documents from the court's docket to be included on the receiver's website per Ellen Gordon.	3.40 120.00/hr	408.00
SUBTOTAL:		[ 14.80	1,776.00]
<u>Prepare Pleadings</u>			
1/4/2011	EKG Prepare Pleadings Worked on declaration and research for receiver's reply.	2.80 300.00/hr	840.00
1/5/2011	EKG Prepare Pleadings Research and outline information to include in Ellen Gordon declaration.	3.40 300.00/hr	1,020.00
	EKG Prepare Pleadings Drafted declaration of Ellen Gordon forwarded to counsel for review.	3.90 300.00/hr	1,170.00
	EKG Prepare Pleadings Drafted declaration of [REDACTED] Forwarded to counsel for review.	1.50 300.00/hr	450.00



		<u>Hrs/Rate</u>	<u>Amount</u>
1/5/2011	EKG Prepare Pleadings Drafted declaration of [REDACTED] Sent to counsel for review.	0.90 300.00/hr	270.00
1/6/2011	EKG Prepare Pleadings Reviewed and edited draft of [REDACTED] declaration. Forwarded to [REDACTED] for review.	0.80 300.00/hr	240.00
	EKG Prepare Pleadings Reviewed and edited draft of [REDACTED] declaration. Forwarded to for review.	0.50 300.00/hr	150.00
	EKG Prepare Pleadings Review and edit declaration of Ellen Gordon. Research on complaints and added additional information to declaration.	1.50 300.00/hr	450.00
1/7/2011	EKG Prepare Pleadings Reviewed multiple drafts of my declaration and Tom's. Met with Tom to go through both declarations. Discussed changes with counsel. Worked on red line copy of mine and Tom's.	3.80 300.00/hr	1,140.00
	EKG Prepare Pleadings Reviewed Receiver's Reply Memorandum in Support of Motion for Instruction Regarding Continued Operation of the ATR Business. Briefing with Thomas Seaman re same. E-mail exchange with counsel and coordinated getting signature on final draft.	0.90 300.00/hr	270.00
1/5/2011	TAS Prepare Pleadings Review opposition, confer with Ellen re response, analysis, status of declarations, etc	1.10 375.00/hr	412.50
1/6/2011	TAS Prepare Pleadings Conference call with Ellen and counsel re [REDACTED] [REDACTED]	0.60 375.00/hr	225.00
1/7/2011	TAS Prepare Pleadings Review Ellen Gordon declaration, confer re papers	1.10 375.00/hr	412.50
	TAS Prepare Pleadings Prepare declaration for response to defendant's opposition, meet and confer re [REDACTED], revise [REDACTED] calls with counsel re [REDACTED]	4.80 375.00/hr	1,800.00
SUBTOTAL:		[ 27.60	8,850.00]

			<u>Hrs/Rate</u>	<u>Amount</u>
<u>Project Management</u>				
1/3/2011	EKG	Project Management Research on 396 PA clients against database on conference call with Christine so she can update her analysis.	1.30 300.00/hr	390.00
	EKG	Project Management Meeting with Thomas Seaman and ATR resolution team to discuss work in process, penalty abatements, work flow, inventory of wip.	1.50 300.00/hr	450.00
	EKG	Project Management Call with counsel regarding [REDACTED]	0.80 300.00/hr	240.00
	EKG	Project Management Travel time at 50% of time round trip from OC to Beverly Hills.	1.50 300.00/hr	450.00
	EKG	Project Management Oversaw work being done by tax resolution team, responded to questions, reviewed mail, research customer complaints against information in database. Research on PAs.	5.50 300.00/hr	1,650.00
1/4/2011	EKG	Project Management Briefing with Derrick regarding payables.	0.50 300.00/hr	150.00
	EKG	Project Management Briefing with Tim regarding phone bills and contacting long distance carrier regarding 800 numbers and delinquent balance owed prior to the receiver's appointment.	0.50 300.00/hr	150.00
	EKG	Project Management E-mail exchange with Stacey and Jin regarding ordering office supplies.	0.10 300.00/hr	30.00
	EKG	Project Management E-mail exchange with Stacey Brandon regarding wip.	0.20 300.00/hr	60.00
	EKG	Project Management Research to gather information to be included in Thomas Seaman's reply declaration. Worked on memo to counsel [REDACTED]	4.60 300.00/hr	1,380.00
1/6/2011	EKG	Project Management Travel time at 50% of time round trip from office to post office.	0.30 300.00/hr	90.00
	EKG	Project Management Worked at Post Office from 8:30 to 1:30. Supervised staff pulling POAs. Also met with Postal Inspector Emily Fermin.	5.00 300.00/hr	1,500.00

		<u>Hrs/Rate</u>	<u>Amount</u>
1/6/2011	EKG Project Management Call with Thomas Seaman and counsel to discuss [REDACTED] [REDACTED]	0.90 300.00/hr	270.00
	EKG Project Management Research for counsel on [REDACTED] [REDACTED] Drafted e-mail to counsel	2.70 300.00/hr	810.00
1/7/2011	EKG Project Management Phone call with Stacey Brandon regarding [REDACTED] [REDACTED]	0.10 300.00/hr	30.00
	EKG Project Management Text exchange with Stacey Brandon. [REDACTED] [REDACTED]	0.10 300.00/hr	30.00
	EKG Project Management Briefing with Thomas Seaman regarding status of declarations from [REDACTED] [REDACTED] Briefing with counsel re [REDACTED]	0.30 300.00/hr	90.00
	EKG Project Management Briefing with James Tedor regarding status of work at the post office, staffing, schedule for next week.	0.20 300.00/hr	60.00
	EKG Project Management Set up next meeting at the Post Office with Emily Fermin, advised ATR team our staff working on the project.	0.20 300.00/hr	60.00
	EKG Project Management Reviewed response filed by the FTC and exhibits.	1.50 300.00/hr	450.00
	EKG Project Management Briefing with Thomas Seaman regarding FTC response.	0.20 300.00/hr	60.00
	EKG Project Management Additional phone calls and Internet research on industry standards and those companies operating with A+ BBB rating. Phone calls to those companies to determine their fee structure and sales pitch.	1.30 300.00/hr	390.00
1/10/2011	EKG Project Management E-mail exchange with Jin Kimoto regarding mileage reimbursement. Forwarded to Derrick Hovinen to issue check.	0.40 300.00/hr	120.00
	EKG Project Management Coordinated days at post office for week after next.	0.50 300.00/hr	150.00

		<u>Hrs/Rate</u>	<u>Amount</u>
1/10/2011	EKG Project Management Briefing with Thomas Seaman regarding case status and plans for this week to organize ATR sales office and Alex Hahn's office.	0.20 300.00/hr	60.00
	EKG Project Management Briefing with Tim McDonnell regarding plans to be at ATR tomorrow to clean out offices and inventory books and records.	0.60 300.00/hr	180.00
1/11/2011	EKG Project Management Briefing with Derrick regarding payables and payroll. Follow up email re same.	0.50 300.00/hr	150.00
	EKG Project Management Printed timeslips for Ellen Gordon, Albert Alquisola and Michael Clute to determine days at post office. Drafted e-mail to Stacey Brandon regarding mileage reimbursement.	0.50 300.00/hr	150.00
	EKG Project Management Travel time at 50% of time round trip from OC to Beverly Hills.	1.20 300.00/hr	360.00
	EKG Project Management Organized sales office and Alex Hahn's office. Boxed records, prepared inventory of records, cleaned out all work stations. Briefing with ATR Staff regarding some client information found. Pulled additional POAs to revoke.	7.00 300.00/hr	2,100.00
	EKG Project Management Briefing with Thomas Seaman regarding case status.	0.20 300.00/hr	60.00
	EKG Project Management Briefing with Tim McDonnell regarding wip, next steps, timing, pending litigation.	0.50 300.00/hr	150.00
1/12/2011	EKG Project Management Responded to correspondence from clients and DOJ from mail picked up yesterday.	2.10 300.00/hr	630.00
	EKG Project Management Respond to correspondence from clients and DOJ picked up during meeting yesterday.	2.10 300.00/hr	630.00
	EKG Project Management Briefing with Tim McDonnell regarding phone bills and response from AT&T regarding pre-receiver delinquent balance.	0.30 300.00/hr	90.00
	EKG Project Management Briefing with Derrick Hovinen regarding accounts payable and payroll.	0.20 300.00/hr	60.00

		<u>Hrs/Rate</u>	<u>Amount</u>
1/12/2011	EKG Project Management Briefing with Wesley Hatem regarding chargeback project.	0.20 300.00/hr	60.00
	EKG Project Management Matched approved OICs and PAs recently received to WIP database.	1.50 300.00/hr	450.00
	EKG Project Management Research on what else to include on receiver website to keep clients (and former clients) updated on the case.	0.90 300.00/hr	270.00
1/13/2011	EKG Project Management Travel time at 50% of time round trip from OC to Beverly Hills.	1.50 300.00/hr	450.00
	EKG Project Management Oversaw work being done by tax resolution team. Responded to questions. Reviewed and sorted mail. Research on database relative to complaint letters. Briefing with team regarding location of records from sales office. Reviewed old customer complaint letters in file and compared to notes in database. Research on letter from DOJ in Oregon.	7.50 300.00/hr	2,250.00
1/14/2011	EKG Project Management Followed up on correspondence and open issues from yesterday's time at ATR. Drafted letter to client forwarding info sent to the DOJ.	2.60 300.00/hr	780.00
	EKG Project Management E-mail exchange with Colin McKibbin regarding work hours.	0.80 300.00/hr	240.00
	EKG Project Management E-mail exchange with Shelton Fong regarding work hours.	0.20 300.00/hr	60.00
	EKG Project Management Coordinated next post office visit.	0.20 300.00/hr	60.00
	EKG Project Management E-mail exchange with Ben King regarding [REDACTED] [REDACTED]	0.30 300.00/hr	90.00
1/17/2011	EKG Project Management Follow up with Jennifer Waier at DOJ regarding turnover of funds.	0.50 300.00/hr	150.00
	EKG Project Management Review time cards. Prepare spreadsheet for payroll for ppe 1/15/11. Briefing with Derrick Hovinen re same.	0.70 300.00/hr	210.00

		<u>Hrs/Rate</u>	<u>Amount</u>
1/17/2011	EKG Project Management Exchange with Colin McKibbin and Shelton Fong regarding work hours.	0.60 300.00/hr	180.00
	EKG Project Management Review docket and highlighted documents to go on website.	1.50 300.00/hr	450.00
1/18/2011	EKG Project Management Called Jin Kimoto regarding call with Carry Hoffman (client).	0.30 300.00/hr	90.00
	EKG Project Management Call with Carry Hoffman regarding status of his case.	0.30 300.00/hr	90.00
	EKG Project Management Scanned documents re [REDACTED] and forwarded to Ben King	0.40 300.00/hr	120.00
	EKG Project Management Exchange with Stacey Brandon regarding this week's schedule.	0.30 300.00/hr	90.00
	EKG Project Management Review and respond to questions from clients. Respond to complaint letters from AG.	1.80 300.00/hr	540.00
	EKG Project Management Review inventory and updates. Entered new OICs and PAs either accepted or denied.	1.80 300.00/hr	540.00
1/19/2011	EKG Project Management Briefing with Derrick Hovinen regarding ordering office supplies, accounts payable and payroll.	0.60 300.00/hr	180.00
	EKG Project Management [REDACTED] Reviewed, scanned and forwarded to Ben King at Loeb & Loeb. Briefing with Ben King re [REDACTED]	0.70 300.00/hr	210.00
	EKG Project Management Exchange with Jin Kimoto and Colin McKibbin regarding schedule, post office visit, timing.	0.30 300.00/hr	90.00
	EKG Project Management Made arrangements with Postal Inspector Emily Fermin regarding next work days on POA project.	0.70 300.00/hr	210.00
	EKG Project Management Briefing with Tim McDonnell regarding POA project and how he can help.	0.60 300.00/hr	180.00

		<u>Hrs/Rate</u>	<u>Amount</u>
1/19/2011	EKG Project Management Briefing with Tim McDonnell, Michael Clute and James Tedor regarding coverage at the Post Office.	0.20 300.00/hr	60.00
	EKG Project Management Follow up with Angie Remick at Paychex regarding Point One.	0.40 300.00/hr	120.00
	EKG Project Management Review database to research complaint letters. Took notes re same.	2.10 300.00/hr	630.00
1/20/2011	EKG Project Management Travel time at 50% of time round trip OC to Beverly Hills.	1.50 300.00/hr	450.00
	EKG Project Management Oversaw work being done by tax resolution team. Opened and reviewed mail. Researched complaint letters against database. Updated work in process list.	3.50 300.00/hr	1,050.00
1/21/2011	EKG Project Management Went to post office to pick up POAs that have already been pulled and copied. Delivered key to Thanh Bui.	0.70 300.00/hr	210.00
	EKG Project Management Travel time at 50% of time round trip to Beverly Hills.	1.50 300.00/hr	450.00
	EKG Project Management Worked on site overseeing work being done by tax resolution team. Reviewed database notes relative to complaint letters. Opened and reviewed mail.	4.50 300.00/hr	1,350.00
1/24/2011	EKG Project Management Exchange with Ben King regarding [REDACTED] [REDACTED]	0.30 300.00/hr	90.00
	EKG Project Management Exchange with Emily Fermin to schedule work days at Post Office.	0.30 300.00/hr	90.00
	EKG Project Management Briefing with Derrick Hovinen regarding accounts payable.	0.30 300.00/hr	90.00
	EKG Project Management Email exchange with Colin McKibbin regarding his schedule for this week.	0.20 300.00/hr	60.00
	EKG Project Management Call with Ben King regarding [REDACTED] [REDACTED]	0.40 300.00/hr	120.00

		<u>Hrs/Rate</u>	<u>Amount</u>
1/24/2011	EKG Project Management Briefing with Thomas Seaman regarding Sur Reply and revised briefing schedule. Also asked about setting up meeting at ATR for Kreindler and Hahn.	0.50 300.00/hr	150.00
	EKG Project Management Briefing with Christine Cheski and Tim McDonnell regarding updates to the website and links to docket.	0.60 300.00/hr	180.00
	EKG Project Management Reviewed docket and read pleadings that I had not seen before. Made list to include links.	1.70 300.00/hr	510.00
1/25/2011	EKG Project Management Briefing with Alison Juroe regarding 1099s and information request.	0.20 300.00/hr	60.00
	EKG Project Management Briefing with Thomas Seaman regarding missing information required to complete 1099s. He drafted e-mail to Chuck Kreindler requesting same.	0.40 300.00/hr	120.00
	EKG Project Management Responded to e-mail from Chuck Kreindler clarifying information request.	0.30 300.00/hr	90.00
	EKG Project Management Call with Emily Fermin regarding docs at the post office other than client files.	0.40 300.00/hr	120.00
	EKG Project Management Coordinate with Craig Fennell at LECG to put together master mailing matrix.	0.80 300.00/hr	240.00
	EKG Project Management Reviewed bank statements and stubs. Organized information to have entered for 1099 project.	1.70 300.00/hr	510.00
1/26/2011	EKG Project Management Briefing with Emily Fermin regarding recent pleadings filed in the case. Sent her download from docket.	0.70 300.00/hr	210.00
	EKG Project Management Responded to document request from Postal Inspector Emily Fermin and Special Agent Stuart Schafritz.	0.70 300.00/hr	210.00
	EKG Project Management Follow up email exchange with Special Agent Stuart Schafritz regarding missing accounts payable files, missing financial information.	0.70 300.00/hr	210.00



		<u>Hrs/Rate</u>	<u>Amount</u>
1/26/2011	EKG Project Management Phone call with S. Goodman at Century Bankcard Services regarding current loss and anticipated total loss on chargebacks.	0.50 300.00/hr	150.00
	EKG Project Management Reviewed renewal insurance policy from The Hartford and called to find out if we can save money by changing any of the policy limits. Sent follow up e-mail with a copy of the TRO and PI.	1.80 300.00/hr	540.00
	EKG Project Management [REDACTED] Sent to Ben King [REDACTED]	0.50 300.00/hr	150.00
1/27/2011	EKG Project Management Email exchange with Craig Fennell at LECG regarding mailing matrix.	0.50 300.00/hr	150.00
	EKG Project Management [REDACTED] B: [REDACTED] Sent to Ben King to [REDACTED] app.: Advised Thomas Seaman.	0.40 300.00/hr	120.00
	EKG Project Management Briefing with Thomas Seaman and Ben King regarding [REDACTED]	0.20 300.00/hr	60.00
	EKG Project Management Drafted letter to the IRS making information request for 1040s and 1099s.	0.70 300.00/hr	210.00
	EKG Project Management Briefing with counsel regarding [REDACTED]	0.40 300.00/hr	120.00
	EKG Project Management Worked on 1099 project.	1.10 300.00/hr	330.00
	EKG Project Management Coordinated with Christine Cheski and Tim McDonnell regarding website update project.	0.50 300.00/hr	150.00
1/28/2011	EKG Project Management Travel time at 50% of time round trip OC to Beverly Hills.	1.50 300.00/hr	450.00
	EKG Project Management Briefing with Thomas Seaman and Ben King [REDACTED]	0.50 300.00/hr	150.00
	EKG Project Management Meeting with Thomas Seaman, Ben King, Charles Kreindler and Alex Hahn regarding picking up personal items and records	1.40 300.00/hr	420.00

		<u>Hrs/Rate</u>	<u>Amount</u>
	request.		
1/28/2011	EKG Project Management Oversaw work being done by tax resolution team. Answered questions, discussed next steps and timing.	1.10 300.00/hr	330.00
	EKG Project Management Worked with LECG to try to get a copy of the database on a flash drive.	1.50 300.00/hr	450.00
	EKG Project Management Opened and read mail. Reviewed complaint letters against notes in database. Update wip list.	1.90 300.00/hr	570.00
	EKG Project Management Follow up call with Ben King regarding [REDACTED]	0.20 300.00/hr	60.00
1/31/2011	EKG Project Management Reviewed pleadings.	1.10 300.00/hr	330.00
	EKG Project Management Reviewed phone bills and placed call to AT&T to see if we can reduce expense.	0.70 300.00/hr	210.00
	EKG Project Management Updated wip list.	0.90 300.00/hr	270.00
1/4/2011	TM Project Management Given direction to negotiate with AT&T re bill, sending notice to ATT. Reviewed amounts owed, call to ATT collections. Call and email to account manager with TRO and bill with explanation. Discussed USPS bill with Derrick. Call to ATT and LM.	0.60 150.00/hr	90.00
1/6/2011	TM Project Management Call and LM with ATT re bill to arrange.	0.10 150.00/hr	15.00
1/7/2011	TM Project Management Made spreadsheet to check amounts owed, called and LM with ATT account rep re bill.	0.10 150.00/hr	15.00
1/10/2011	TM Project Management LM with AT&T representative re sending check for difference of amount owed and pre-Receiver amount.	0.10 150.00/hr	15.00
	TM Project Management Bought boxes for ATR, gathered items for moving files at ATR.	0.30 150.00/hr	45.00
1/11/2011	TM Project Management Preparing for trip to ATR, gathering boxes.	0.20 150.00/hr	30.00

		<u>Hrs/Rate</u>	<u>Amount</u>
1/11/2011	TM Project Management Trip to ATR and back; at half pay.	1.20 150.00/hr	180.00
	TM Project Management Moving files, boxing items, moving company into smaller space. Sorting documents needing revocation of Power of Attorney, sorting items needing shredding.	6.50 150.00/hr	975.00
1/14/2011	TM Project Management Called and LM with Jennifer Britton re ATR's ATT account.	0.10 150.00/hr	15.00
	TM Project Management Called and LM, sent email requesting call. Called other ATT personnel in attempt to authorize payment. Email from Britton re same.	0.20 150.00/hr	30.00
1/17/2011	TM Project Management Calls to and from ATT to confirm payment arrangement, discussed request to get new account number to keep the previous bills with ATR while starting new account number to reflect receivership. Instructions to Derrick, gathered approval and processed. Entered contact info of new accounts for followup to get new acct #.	0.80 150.00/hr	120.00
1/18/2011	TM Project Management Approving bills for ATR per Ellen, reviewed the phone bills to make sure we were not double paying.	0.20 150.00/hr	30.00
1/19/2011	TM Project Management Direction from Ellen re Power of Attorney project. Email from Ellen re same. Preparation for trip.	0.10 150.00/hr	15.00
1/20/2011	TM Project Management Travel to and from Santa Ana post office; at half pay.	0.30 150.00/hr	45.00
	TM Project Management Pulling Power of Attorney and Tax Information Authorization forms from file cabinets for preparation for copying at the Santa Ana post office.	4.00 150.00/hr	600.00
1/21/2011	TM Project Management Discussion with Tom re items needing posting to ATR Receivership. Email to Ellen re same.	0.10 150.00/hr	15.00
	TM Project Management Discussion with Ellen re progress of work at the post office and number of file cabinets needing to be processed.	0.20 150.00/hr	30.00
1/27/2011	TM Project Management Reviewing items to load onto ATR website, reviewed Ellens comments for how website should look related to loading various	0.50 150.00/hr	75.00

		<u>Hrs/Rate</u>	<u>Amount</u>
	pleadings. Discussed with Tom.		
1/28/2011	TM Project Management Started loading changes to front page of website. Added new pages to navigation bar and recent updates section. Added several documents. Added Frequently Asked questions.	2.50 150.00/hr	375.00
	SUBTOTAL:	[ 132.50	37,035.00]
	<u>Receiver</u>		
1/3/2011	TAS Receiver Travel time at 50% of time to Beverly Hills for meeting with staff.	1.10 375.00/hr	412.50
	TAS Receiver Meet with staff re work in process inventory	1.70 375.00/hr	637.50
	TAS Receiver Telephone call with counsel re response to defendant's opposition	0.80 375.00/hr	300.00
1/5/2011	TAS Receiver Telephone call with Karen Dodge re status, FTC response to defendant's opposition	0.40 375.00/hr	150.00
1/6/2011	TAS Receiver Prepare email to counsel re [REDACTED]	0.50 375.00/hr	187.50
1/7/2011	TAS Receiver Confer with Ellen Gordon re motion for instruction	0.40 375.00/hr	150.00
	TAS Receiver Confer with Ellen Gordon re FTC response	0.20 375.00/hr	75.00
1/10/2011	TAS Receiver Make treasury bill selections and direct re orders	0.10 375.00/hr	37.50
	TAS Receiver Confer with Ellen Gordon re case status, week's objectives, organizing files	0.20 375.00/hr	75.00
1/11/2011	TAS Receiver Confer with Ellen re status of work in process	0.20 375.00/hr	75.00
1/12/2011	TAS Receiver Review and sign checks for bills, review cash position.	0.10 375.00/hr	37.50
1/15/2011	TAS Receiver Telephone call with Lance re [REDACTED]	0.10 375.00/hr	37.50

		<u>Hrs/Rate</u>	<u>Amount</u>
1/17/2011	TAS Receiver Receive service from customer suing ATR, direct Ellen [REDACTED] [REDACTED]	0.20 375.00/hr	75.00
1/18/2011	TAS Receiver Confer with Alison re tax issues, EIN, Form 56, hiring accountant	0.30 375.00/hr	112.50
1/24/2011	TAS Receiver Direct Ellen re fee application	0.20 375.00/hr	75.00
	TAS Receiver Confer with Ellen re [REDACTED] meeting with defendant and counsel	0.50 375.00/hr	187.50
1/25/2011	TAS Receiver Confer with Alison and Ellen on issues re 1099s, emails to counsel for defendant re same,	0.30 375.00/hr	112.50
1/26/2011	TAS Receiver Confer with Ellen re narrative for fee application	0.30 375.00/hr	112.50
	TAS Receiver Confer with Ellen re website update and FAQs	0.40 375.00/hr	150.00
1/27/2011	TAS Receiver Confer with website content, format, frequently asked questions	0.60 375.00/hr	225.00
	TAS Receiver Telephone call with Stuart Shafnitz of IRS re general ledger, confer and emails re same	0.30 375.00/hr	112.50
	TAS Receiver Confer with Ellen and Ben King re [REDACTED]	0.20 375.00/hr	75.00
1/28/2011	TAS Receiver Travel time at 50% of time to Beverly Hills	1.40 375.00/hr	525.00
	TAS Receiver Meet with Ben King and Ellen at office; meet with defendant and counsel re books and records	2.20 375.00/hr	825.00
1/31/2011	TAS Receiver Telephone call with Ellen, Ben King, and Blair Zanzig [REDACTED] [REDACTED]	1.10 375.00/hr	412.50
SUBTOTAL:		[ 13.80	5,175.00]
For professional services rendered		246.00	\$57,367.00

Amount

Balance due

\$57,367.00

Thomas Seaman Company  
3 Park Plaza  
Suite 550  
Irvine, CA 92614

Invoice submitted to:  
Thomas Seaman, Receiver for American Tax Relief

May 06, 2011

Invoice #11094

Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>
<u>Accounting &amp; Reporting</u>			
2/7/2011 AJ	Accounting & Reporting Reconcile bank statement	0.60 150.00/hr	90.00
2/28/2011 AJ	Accounting & Reporting Review final 1099's print copy A for IRS and prepare 1096 remittal form.	0.30 150.00/hr	45.00
2/1/2011 CAC	Accounting & Reporting Regenerate bills for receiver's fees by category and by timekeeper for September through December 2010 per Ellen Gordon due to changes made to the activity categories used.	0.80 115.00/hr	NO CHARGE
2/4/2011 CAC	Accounting & Reporting Print fee application. Obtain Tom's signature. Scan and e-mail to Loeb & Loeb for filing.	0.20 120.00/hr	NO CHARGE
2/1/2011 EKG	Accounting & Reporting Reviewed Loeb & Loeb fee application.	0.90 300.00/hr	NO CHARGE
2/2/2011 EKG	Accounting & Reporting Changed billing codes and worked with Christine Cheski to generate new invoices and summary data.	1.90 300.00/hr	NO CHARGE
2/4/2011 EKG	Accounting & Reporting Briefing with Thomas Seaman regarding updated fee app.	0.30 300.00/hr	NO CHARGE

			<u>Hrs/Rate</u>	<u>Amount</u>
2/4/2011	EKG	Accounting & Reporting Revised fee app and worked with Tim McDonnell to get the exhibits revised and updated.	1.50 300.00/hr	NO CHARGE
	EKG	Accounting & Reporting Briefing with counsel regarding [REDACTED]	0.40 300.00/hr	NO CHARGE
SUBTOTAL:			[ 6.90	135.00]
<u>Administration</u>				
2/7/2011	CAC	Administration Retrieve and transcribe voicemails from the receivership hotline. Distribute to Ellen	0.30 120.00/hr	36.00
2/3/2011	JT	Administration Travel time to and from Santa Ana Post Office billed at half time.	0.30 75.00/hr	22.50
	JT	Administration Located Powers of Attorney for revocation, while supervising American Tax Relief employees.	7.90 75.00/hr	592.50
2/4/2011	JT	Administration Located Powers of Attorney for revocation, while supervising American Tax Relief employees.	4.60 75.00/hr	345.00
	JT	Administration Travel time to and from Santa Ana Post Office billed at half time.	0.30 75.00/hr	22.50
2/2/2011	MC	Administration Process outgoing A/P and create accounting backup per Derrick. File accounting backup.	0.20 45.00/hr	9.00
2/4/2011	MC	Administration Process outgoing A/P, prepare envelope and postage, create accounting backup and file in accounting files per Derrick.	0.20 45.00/hr	9.00
	MC	Administration Create vendor 1099 tax folder per Alison.	0.10 45.00/hr	4.50
2/7/2011	MC	Administration Process outgoing A/P per Derrick. Create accounting backup and file in accounting files. Prepare envelope and postage.	0.10 45.00/hr	4.50
2/25/2011	MC	Administration Process 2/21/11 outgoing A/P per Derrick. Create accounting backup, prepare envelopes/postage and file backup in accounting files.	0.60 45.00/hr	27.00



		<u>Hrs/Rate</u>	<u>Amount</u>
	SUBTOTAL:	[ 14.60	1,072.50]
	<u>Bookkeeping</u>		
2/1/2011 DVH	Bookkeeping Receive, review and process accounts payable, post payments to accounting system, verify totals, execute check run, generate reports, analyze cash position, submit check to Thomas Seaman for final approval.	0.70 130.00/hr	91.00
2/3/2011 DVH	Bookkeeping Receive, and review payroll figures with Ellen Gordon, email to Paycare to process payroll for PE 01/31/11, request payroll preview, transfer funds between operating and payroll account, post transactions to accounting system. Analysis of payroll expenditures, scan and file report	1.10 130.00/hr	143.00
DVH	Bookkeeping Receive, review, and post outgoing payments to accounting system, verify totals, execute check run, submit to Thomas Seaman for final approval.	0.80 130.00/hr	104.00
2/9/2011 DVH	Bookkeeping Receive, review and print approved invoices for payment, execute wire for both invoices, generate report to confirm wire, post payment to accounting system, email to vendor, confirm with Ellen Gordon.	0.40 130.00/hr	52.00
2/10/2011 DVH	Bookkeeping Receive, review and discuss transition from Paycare to Paychex, as Paycare has been acquired by Paychex, determine that new application and paperwork needs to be completed.	0.30 130.00/hr	39.00
2/16/2011 DVH	Bookkeeping Discuss current payroll account at Paycare, which has been bought out by Paychex, review and complete paperwork for new account set up, confirm that conversion fees are not incurred, return via fax, file information.	0.90 130.00/hr	117.00
DVH	Bookkeeping Receive, review and submit payroll time and breakdown for PE 02/15/11 to Paycare for processing.	0.40 130.00/hr	52.00
2/17/2011 DVH	Bookkeeping Place order online for office supplies for delivery on 02/18/11.	0.20 130.00/hr	26.00
2/18/2011 DVH	Bookkeeping Receive and review payroll for PE 02/15/11, transfer funding, post transactions to accounting system, confirm payroll with Ellen	0.90 130.00/hr	117.00

		<u>Hrs/Rate</u>	<u>Amount</u>
	Gordon.		
2/21/2011 DVH	Bookkeeping Receive, review and audit invoices submit for payment, verify and calculate current invoice amounts, determine that some invoices had balance that were previously paid, re-calculate amounts, post payments to accounting system, execute check run, analyze cash position, submit to Thomas Seaman for final approval.	1.60 130.00/hr	208.00
2/23/2011 DVH	Bookkeeping Telephone call with Paychex representative re new payroll processing, exchange contact information, discuss payroll processing dates and times, review process for submitting payroll through ADP.	0.40 130.00/hr	52.00
	DVH Bookkeeping Receive, review and print staffing company invoice for PE 02/20/11.	0.10 130.00/hr	13.00
2/11/2011 MC	Bookkeeping Data entry of 1/20/11 payroll into Quickbooks per Derrick.	0.20 45.00/hr	9.00
2/2/2011 WJH	Bookkeeping Phone call with bank regarding changing EIN # with bank to reflect new SF EIN #. Reviewed email from bank with attached special form demanded by bank. Updated W-9 and had Thomas Seaman sign. Emailed copy back to bank per request.	0.60 95.00/hr	57.00
2/3/2011 WJH	Bookkeeping Review email confirmation from bank regarding change of EIN number to SF #.	0.10 95.00/hr	9.50
2/9/2011 WJH	Bookkeeping Input of interest income received on money market account and treasury account. Printed deposit and attached to bank statement for backup.	0.10 95.00/hr	9.50
2/25/2011 WJH	Bookkeeping Phone call to Ellen Gordon to request additional information on check received. Awaiting phone call.	0.10 95.00/hr	9.50
SUBTOTAL:		[ 8.90	1,108.50]
<u>Paralegal</u>			
2/1/2011 CAC	Paralegal Log into Pacer, download documents from the court's docket to be included on the receiver's website per Ellen Gordon.	3.20 120.00/hr	384.00

		<u>Hrs/Rate</u>	<u>Amount</u>
2/4/2011	CAC Paralegal Log into Pacer, download documents from the court's docket to be included on the receiver's website per Ellen Gordon.	0.60 120.00/hr	72.00
2/7/2011	CAC Paralegal Log into Pacer, download documents from the court's docket to be included on the receiver's website per Ellen Gordon.	0.30 120.00/hr	36.00
2/8/2011	CAC Paralegal Locate [REDACTED] per Thomas Seaman.	0.10 120.00/hr	12.00
2/9/2011	CAC Paralegal Log into Pacer, download documents from the court's docket to be included on the receiver's website per Ellen Gordon.	0.40 120.00/hr	48.00
2/15/2011	CAC Paralegal Log into Pacer, download documents from the court's docket to be included on the receiver's website per Ellen Gordon.	0.40 120.00/hr	48.00
2/17/2011	CAC Paralegal Log into Pacer, download documents from the court's docket to be included on the receiver's website per Ellen Gordon.	0.20 120.00/hr	24.00
2/24/2011	CAC Paralegal Log into Pacer, download documents from the court's docket to be included on the receiver's website per Ellen Gordon.	0.50 120.00/hr	60.00
SUBTOTAL:		[ 5.70	684.00]
<u>Project Management</u>			
2/1/2011	EKG Project Management Briefing with Ben King and Thomas Seaman regarding [REDACTED]	0.30 300.00/hr	90.00
	EKG Project Management Briefing with Tim McDonnell and Christine Cheski regarding revised fee exhibits.	0.50 300.00/hr	150.00
	EKG Project Management Prepared payroll calculations for PPE 1/31/11.	0.50 300.00/hr	150.00
	EKG Project Management Phone call and e-mail exchange with Craig Fennel regarding imaging updated database for mailing matrix and defense counsel. Set up conference call for tomorrow while I'm out at ATR.	1.50 300.00/hr	450.00

		<u>Hrs/Rate</u>	<u>Amount</u>
2/1/2011	EKG Project Management Briefing with Thomas Seaman and Tim McDonnell regarding updates to web site. Drafted status section and FAQ.	1.80 300.00/hr	540.00
	EKG Project Management Briefing with counsel regarding [REDACTED]	0.40 300.00/hr	120.00
	EKG Project Management Coordinated with Emily Fermin, ATR Staff and our staff next visit to Post Office to complete pulling the POAs.	0.50 300.00/hr	150.00
2/2/2011	EKG Project Management Worked with ATR staff. Opened and reviewed mail. Reviewed updates to the database. Worked with LECG to get image of updated database for mailing matrix and counsel. Responded to questions from staff. Discussed status of POA project and next meeting at the post office. Discussed client questions and complaints.	6.50 300.00/hr	1,950.00
2/3/2011	EKG Project Management Phone call and e-mail exchange with IRS agent regarding information they are looking for. Also discussed information we need and who I should contact to get it.	1.10 300.00/hr	330.00
	EKG Project Management Draft letter to the IRS requesting 1099s and 1040s.	0.50 300.00/hr	150.00
	EKG Project Management Briefing with Tim McDonnell regarding updates to the web site.	0.50 300.00/hr	150.00
	EKG Project Management Briefing with Thomas Seaman re case status.	0.30 300.00/hr	90.00
	EKG Project Management Worked with Craig Fennel at LECG to make updated database available to defense counsel. Also discussed making it available to the FTC.	0.80 300.00/hr	240.00
2/4/2011	EKG Project Management Research database and update WIP spreadsheet. Called Stacey Brandon and Jin Kimoto with questions on specific clients.	3.50 300.00/hr	1,050.00
2/7/2011	EKG Project Management Reviewed spreadsheet from Christine Cheski with voice mail messages on hotline. Researched questions on updated database. Returned calls to all callers. Updated the voice mail spreadsheet.	3.90 300.00/hr	1,170.00

			<u>Hrs/Rate</u>	<u>Amount</u>
2/7/2011	EKG	Project Management Called Stacey Brandon and Jim Kimoto with some questions from clients and former clients. Discussed status and next steps.	0.60 300.00/hr	180.00
	EKG	Project Management Briefing with Thomas Seaman regarding case status.	0.20 300.00/hr	60.00
2/8/2011	EKG	Project Management Reviewed complaint from Bianca Johnson. Discussed with Jin Kimoto. Reviewed notes in database and drafted response.	1.40 300.00/hr	420.00
	EKG	Project Management Drafted response to inquiry from Charles LeBeau, counsel for a former client. Gave him an update on the case status.	0.80 300.00/hr	240.00
	EKG	Project Management Revised FAQs for database and update status section. Worked with Tim McDonnell on updating the web site.	1.70 300.00/hr	510.00
	EKG	Project Management Reviewed complaint from Shelly Bonnick. Called Stacey Brandon to discuss. Checked notes in database and drafted response.	1.20 300.00/hr	360.00
2/9/2011	EKG	Project Management Reviewed complaint from Karen Brewer. Called Shelton Fong to discuss. Checked notes in database and drafted response.	1.30 300.00/hr	390.00
	EKG	Project Management Reviewed complaint from John James. Called Stacey Brandon to discuss. Checked notes in database and drafted response.	1.30 300.00/hr	390.00
	EKG	Project Management Reviewed complaint from Susan Duarte. Checked notes in database and drafted response.	0.80 300.00/hr	240.00
	EKG	Project Management Reviewed complaint from Greg Mossbrecker. Checked notes in database and drafted response.	0.70 300.00/hr	210.00
	EKG	Project Management Updated CAF spreadsheet.	0.40 300.00/hr	120.00
2/11/2011	EKG	Project Management Went to Santa Ana Post Office. Met with Emily Fermin. Reviewed and copied employee files.	6.50 300.00/hr	1,950.00
2/14/2011	EKG	Project Management Travel time at 50% of time round trip from OC to Beverly Hills.	1.50 300.00/hr	450.00

		<u>Hrs/Rate</u>	<u>Amount</u>
2/14/2011	EKG Project Management Met with ATR staff. Opened and reviewed mail. Researched and responded to client complaints. Updated WIP summary sheet. Worked with team to answer questions, discuss next steps and timing. Discussed status of POA revocation process.	6.00 300.00/hr	1,800.00
	EKG Project Management Research and respond to questions from clients.	0.80 300.00/hr	240.00
2/15/2011	EKG Project Management Briefing with Jin Kimoto regarding supplies needed for revocation project. Coordinated with Derrick Hovinen to order same.	0.50 300.00/hr	150.00
	EKG Project Management Drafted e-mail response to questions from Shelton Fong.	0.80 300.00/hr	240.00
	EKG Project Management Reviewed updated copy of client database. Compared to WIP spreadsheet and made updates to same.	4.50 300.00/hr	1,350.00
2/16/2011	EKG Project Management Prepared payroll calculations for Derrick Hovinen.	0.50 300.00/hr	150.00
	EKG Project Management Briefing with Thomas Seaman regarding case status, motion for instruction, briefing deadlines.	0.50 300.00/hr	150.00
	EKG Project Management Continued to work with updated client database to confirm work being done by ATR staff and research questions sent by clients.	3.50 300.00/hr	1,050.00
	EKG Project Management Called Stacey Brandon to discuss some client questions and discuss status of WIP.	0.30 300.00/hr	90.00
	EKG Project Management Reviewed [REDACTED] and worked with [REDACTED]. Also discussed with Ben King and Thomas Seaman.	2.40 300.00/hr	720.00
	EKG Project Management Briefing with Derrick Hovinen regarding accounts payable.	0.70 300.00/hr	210.00
2/17/2011	EKG Project Management Reviewed e-mail from Kevin Gross (former client). Researched questions and drafted response.	1.60 300.00/hr	480.00
	EKG Project Management Reviewed e-mail from Joni Bragg (former client). Researched questions, e-mail exchange with Stacey Brandon and drafted	1.40 300.00/hr	420.00

			<u>Hrs/Rate</u>	<u>Amount</u>
		response.		
2/17/2011	EKG	Project Management Forwarded client complaints to FTC. Briefing with Karen Dodge re same.	0.60 300.00/hr	180.00
2/18/2011	EKG	Project Management Phone call with Don Owens from the IRS revocation team.	0.70 300.00/hr	210.00
	EKG	Project Management Phone call with Doug Gleason, attorney at the IRS regarding ATR and the revocation of the POAs. Discussed status of project, conversation with Don Owens and how they want us to proceed.	0.80 300.00/hr	240.00
	EKG	Project Management Updated CAF worksheet and drafted e-mail to Doug Gleason outlining methodology for capturing data.	1.50 300.00/hr	450.00
	EKG	Project Management Phone call with Stacey Brandon regarding conversations with both Don Owens and Doug Gleason. Advised her to ask the team to stop working on revocation project until we get further instruction from the IRS. Focus on just doing client work.	0.50 300.00/hr	150.00
	EKG	Project Management Briefing with Thomas Seaman regarding case status and preparation for hearing next week.	0.50 300.00/hr	150.00
2/21/2011	EKG	Project Management Research client complaint from J. Haimson. Discussed with Stacey Brandon and drafted response to client.	1.50 300.00/hr	450.00
	EKG	Project Management Reviewed client letter from Steven Baker regarding his client Chitram Sewnarine. Called Stacey Brandon to discuss. Reviewed notes in database.	0.80 300.00/hr	240.00
	EKG	Project Management Called AT&T regarding disconnect notice. Spoke with representative and discussed receivership and their agreement with Tim McDonnell last month.	0.80 300.00/hr	240.00
2/22/2011	EKG	Project Management Briefing with Tim McDonnell regarding his conversations with AT&T. Reviewed his notes and obtained supporting documentation from Derrick Hovinen. Drafted e-mail to AT&T customer service rep.	1.20 300.00/hr	360.00

		<u>Hrs/Rate</u>	<u>Amount</u>
2/22/2011	EKG Project Management Continued research on WIP list compared to database. Reviewed notes from ATR team on both the WIP list and in client database.	3.70 300.00/hr	1,110.00
	EKG Project Management Reviewed new pleadings filed in the case by both the FTC and defendants.	1.10 300.00/hr	330.00
	EKG Project Management Researched question from client in client database. Responded to e-mail message.	1.20 300.00/hr	360.00
2/23/2011	EKG Project Management Drafted response to Steven Baker regarding his client Chitram Sewnarine.	0.80 300.00/hr	240.00
	EKG Project Management Reviewed complaint letter from Marc Decaprio. Reviewed notes in client database. Called Stacey Brandon to discuss.	0.80 300.00/hr	240.00
	EKG Project Management Drafted e-mail to Marc Decaprio regarding the status of his tax work, the status of the case, directing him to pleadings on web site.	0.80 300.00/hr	240.00
	EKG Project Management Meeting with Thomas Seaman to prepare for tomorrow's hearing.	0.50 300.00/hr	150.00
	EKG Project Management Conference call with Thomas Seaman, Ben King and Blair Zanzig to [REDACTED]	1.40 300.00/hr	420.00
	EKG Project Management Printed and organized all recent pleadings relative to tomorrow's hearings. Reviewed with Thomas Seaman and discussed key issues.	0.90 300.00/hr	270.00
	EKG Project Management Briefing with Derrick Hovinen regarding accounts payable.	0.20 300.00/hr	60.00
	EKG Project Management Worked on updating WIP summary.	1.50 300.00/hr	450.00
	EKG Project Management Follow up with Doug Gleason regarding POA revocation project.	0.20 300.00/hr	60.00
	EKG Project Management Called to talk with Stacey Brandon regarding WIP, revocation project, schedule for next week.	0.30 300.00/hr	90.00



			<u>Hrs/Rate</u>	<u>Amount</u>
2/24/2011	EKG	Project Management Phone call with Thomas Seaman regarding outcome of hearing, next steps and timing.	0.30 300.00/hr	90.00
2/28/2011	EKG	Project Management Follow up e-mail exchange with M. Decaprio.	0.30 300.00/hr	90.00
	EKG	Project Management Follow up e-mail exchange with M. Hodges.	0.30 300.00/hr	90.00
	EKG	Project Management Follow up e-mail exchange with Doug Gleason.	0.10 300.00/hr	30.00
	EKG	Project Management Reviewed correspondence from Ben King regarding [REDACTED] [REDACTED]	0.20 300.00/hr	60.00
	EKG	Project Management Reviewed docket and web site updates.	0.50 300.00/hr	150.00
	EKG	Project Management Briefing with Thomas Seaman regarding case status.	0.20 300.00/hr	60.00
	EKG	Project Management Review and approve accounts payable.	0.50 300.00/hr	150.00
2/1/2011	TM	Project Management Direction from Christine re changes to be made to ATR fee app. Made changes to fee app and made pdf. Gave to Ellen.	1.30 150.00/hr	195.00
2/6/2011	TM	Project Management Loading docs onto website.	1.50 150.00/hr	225.00
2/7/2011	TM	Project Management Loading docs onto website. Making text file, changing page layout and adding content. Adding spaces to make for easier reading.	5.00 150.00/hr	750.00
2/8/2011	TM	Project Management Emails from Ellen re narrative and FAQ's for website.	0.10 150.00/hr	15.00
2/9/2011	TM	Project Management Making sure check was received by ATT. Discussion with Ellen re changing address of the account and direction to determine why recent bill is large.	0.20 150.00/hr	30.00
2/12/2011	TM	Project Management Loading pdfs onto website and preparing for publication.	4.10 150.00/hr	615.00

		<u>Hrs/Rate</u>	<u>Amount</u>
2/14/2011	TM Project Management Updates to the website. Email to Ellen and discussed appropriateness with Tom.	2.10 150.00/hr	315.00
	TM Project Management Call from Ellen with required edit to website. Added language and inserted links. Checked other links to determine status.	0.20 150.00/hr	30.00
2/15/2011	TM Project Management Met with Tom to get approval to publish, minor change to website. Publishing website updates and reviewed constant contact subscribers to determine size of plan needed to handle traffic.	0.40 150.00/hr	60.00
	TM Project Management Subscribed for email marketing capability and picked template to send first email to subscribers.	1.60 150.00/hr	240.00
2/16/2011	TM Project Management Gathering documents for posting to the website. Searched through items previously posted and found documents left out of previous postings. Copied over to pubdocs folder for renaming for uploading purposes.	0.50 150.00/hr	75.00
2/18/2011	TM Project Management Loading 65 court documents onto website. Edited names of documents to prepare for posting, posting.	3.30 150.00/hr	495.00
2/27/2011	TM Project Management Review of ATR phone bill. Email to Ellen re same.	0.40 150.00/hr	60.00
	TM Project Management Filing claim for Actualizaciones para Computadoras. Looked up previous emails, wrote cover letter, made pdf of agreement for payment and invoice.	1.30 150.00/hr	195.00
SUBTOTAL:		[ 111.20	30,060.00]
<u>Receiver</u>			
2/1/2011	TAS Receiver Confer wiht Ellen and Ben King re billing categories	0.30 375.00/hr	112.50
	TAS Receiver Confer with Ellen and Tim re website update	0.30 375.00/hr	112.50
2/3/2011	TAS Receiver Confer with Ellen re update on pending matters	0.30 375.00/hr	112.50

		<u>Hrs/Rate</u>	<u>Amount</u>
2/4/2011	TAS Receiver Confer with Ellen re revised fee application	0.30 375.00/hr	112.50
2/7/2011	TAS Receiver Review and sign checks for bills, review cash position.	0.10 375.00/hr	37.50
	TAS Receiver Confer with Ellen re work in process, pending matters	0.20 375.00/hr	75.00
2/8/2011	TAS Receiver Review sur reply, confer with Ellen and counsel re same	1.10 375.00/hr	412.50
2/11/2011	TAS Receiver Telephone call with Karen Dodge re status of case, hearing	0.30 375.00/hr	112.50
2/16/2011	TAS Receiver Confer with Ellen re status, motion for instruction, briefing schedule deadlines	0.50 375.00/hr	187.50
2/18/2011	TAS Receiver Confer with Ellen re status of work in process, prepare for hearing	0.50 375.00/hr	187.50
2/22/2011	TAS Receiver Review pleadings, opposition, responses, sur reply, report, prepare for hearing	2.10 375.00/hr	787.50
2/23/2011	TAS Receiver Conference call with Ellen and counsel in preparation for hearing	0.90 375.00/hr	337.50
	TAS Receiver Travel time at 50% of time to Chicago	2.50 375.00/hr	937.50
	TAS Receiver Confer with Ellen in preparation for tomorrow's hearing	0.50 375.00/hr	187.50
	TAS Receiver Review pleadings in preparation for tomorrow's hearing	0.50 375.00/hr	187.50
	TAS Receiver Read pleadings in preparation for hearing, confer with Ellen re same	0.60 375.00/hr	225.00
2/24/2011	TAS Receiver Meet with counsel before hearing, attend hearing, meet with FTC after hearing	3.10 375.00/hr	1,162.50
	TAS Receiver Brief Ellen re hearing, accounting, next steps and business plan	0.30 375.00/hr	112.50

	<u>Hrs/Rate</u>	<u>Amount</u>
2/24/2011 TAS Receiver Travel time at 50% of time Chicago to Irvine	3.00 375.00/hr	1,125.00
2/28/2011 TAS Receiver Confer with Ellen re status of case, work in process	0.20 375.00/hr	75.00
 SUBTOTAL:	 [ 17.60	 6,600.00]
 For professional services rendered	 164.90	 \$39,660.00
 Balance due		 \$39,660.00

Thomas Seaman Company  
3 Park Plaza  
Suite 550  
Irvine, CA 92614

Invoice submitted to:  
Thomas Seaman, Receiver for American Tax Relief

May 06, 2011

Invoice #11094

Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>
<u>Accounting &amp; Reporting</u>			
3/15/2011	AJ	Accounting & Reporting Receive bank statements back from Derrick, and complete prior reconciliation of bank accounts	0.20 150.00/hr 30.00
3/29/2011	JT	Accounting & Reporting Research and input expense distributions, from main bank account -2111, in order to facilitate 1099 forms	0.90 75.00/hr 67.50
3/30/2011	JT	Accounting & Reporting Imported data into Quickbooks in order to facilitate 1099 forms	1.10 75.00/hr 82.50
3/31/2011	JT	Accounting & Reporting Imported data into Quickbooks in order to facilitate 1099 forms	2.90 75.00/hr 217.50
SUBTOTAL:		[ 5.10	397.50]
<u>Administration</u>			
3/11/2011	JT	Administration Generate report on similar companies, using internet database and Better Business Bureau	2.40 75.00/hr 180.00
3/14/2011	JT	Administration Generate report on similar companies, using internet database and Better Business Bureau	7.20 75.00/hr 540.00

		<u>Hrs/Rate</u>	<u>Amount</u>
3/21/2011	JT Administration Analyzed documents recovered from ATR offices including expense records, payroll information, bank records subpoenaed and recovered.	6.20 75.00/hr	465.00
3/22/2011	JT Administration Created an inventory of financial records from documents recovered from ATR offices including expense records, payroll information, bank records subpoenaed and recovered.	4.80 75.00/hr	360.00
3/23/2011	MC Administration Process outgoing 3/11 A/P, create accounting backup, prepare envelopes and postage, file backup in accounting files per Derrick.	0.30 45.00/hr	13.50
	MC Administration Create and file payables, complaints, support documents, Receiver Status Reports, FTC files, Correspondence, Pleadings and notes per Ellen.	1.50 45.00/hr	67.50
3/16/2011	TSJ Administration Reviewed and revised accounting reports for Thomas Seaman Receiver.	2.00 35.00/hr	70.00
SUBTOTAL:		[ 24.40	1,696.00]
<u>Bookkeeping</u>			
3/2/2011	DVH Bookkeeping Copy back up of credit card charges to be reimbursed to receiver, sort, calculate and submit for reimbursement.	0.10 130.00/hr	13.00
	DVH Bookkeeping Receive, review, and fund payroll for PE 02/28/11, transfer funding between accounts, post transactions to accounting system, confirm funding with Ellen Gordon.	0.90 130.00/hr	117.00
3/8/2011	DVH Bookkeeping Receive call from Paychex re insurance and WC coverage for employees, discuss options, forward contact information, set meeting time with Ellen Gordon to discuss.	0.30 130.00/hr	39.00
3/10/2011	DVH Bookkeeping Place order online for office supplies, research pricing, Telephone call with Staples representative re pricing, request credit memo for difference, confirm items and delivery with Ellen Gordon.	0.80 130.00/hr	104.00
	DVH Bookkeeping Receive, review and process accounts payable, post outgoing payments to accounting system, execute check run, execute free form wire for payment of temp, generate report to verify wire, analyze	1.20 130.00/hr	156.00

			<u>Hrs/Rate</u>	<u>Amount</u>
		cash position, submit checks to Thomas Seaman for final approval.		
3/11/2011	DVH	Bookkeeping Review and discuss incoming accounts payable request with Ellen Gordon.	0.20 130.00/hr	26.00
	DVH	Bookkeeping Receive, review and verify accounts payable, post payments to accounting system, determine that no duplicate payments exist, execute check run, submit to Thomas Seaman for final approval, analyze cash position.	0.80 130.00/hr	104.00
3/15/2011	DVH	Bookkeeping Receive, review and process tax payment for FTB, verify amounts, submit to Thomas Seaman for approval, copy back up, file, create envelopes and mail.	0.70 130.00/hr	91.00
3/16/2011	DVH	Bookkeeping Receive payroll hours and amounts from Ellen Gordon, review and email to payroll specialist with adjustments to employee information.	0.40 130.00/hr	52.00
3/17/2011	DVH	Bookkeeping Receive, review, and fund payroll for PE 03/1511, transfer funding between accounts, post transactions to accounting system, confirm funding with Ellen Gordon, file payroll reports.	0.80 130.00/hr	104.00
3/21/2011	DVH	Bookkeeping Complete application for banking information on Pitney Bowes postage meters, Telephone call with customer service to remit payment on both accounts, have holds lifted, post transactions to accounting system.	0.60 130.00/hr	78.00
3/24/2011	DVH	Bookkeeping Meeting with Ellen Gordon re winding down operations at Beverly Hills locations, discuss technological issues with moving operations, determine network topography, phone system requirements and infrastructure needed to accommodate the move. Follow up call with IT specialist re specifics of move.	1.20 130.00/hr	156.00
	DVH	Bookkeeping Place order for office supplies confirm order with Ellen Gordon for delivery tomorrow.	0.30 130.00/hr	39.00
3/29/2011	DVH	Bookkeeping Discuss current phone system at Beverly Hills location, phone call with telephone system vendors re system itself, research information on Mitel system and requirements for operation.	0.40 130.00/hr	52.00

		<u>Hrs/Rate</u>	<u>Amount</u>
3/30/2011	DVH Bookkeeping Discuss office supply needs with Ellen Gordon, place order for supplies for delivery tomorrow, confirm delivery with Ellen Gordon.	0.30 130.00/hr	39.00
	DVH Bookkeeping Due diligence into phone system and vendors that can relocated system from Beverly Hills location, discuss options and type of system, topography of entire system, requirements and set up. Set appointment with vendor for meeting to discuss moving and system set up, confirm and discuss with Ellen Gordon.	1.40 130.00/hr	182.00
	DVH Bookkeeping Email to Ellen Gordon re payroll for PE 03/31/11	0.10 130.00/hr	13.00
3/1/2011	TAS Bookkeeping Receive, review and forward payroll for PE 02/28/11 to Paychex for processing, follow up call with Mr. Williams re new systems.	0.50 130.00/hr	65.00
	WJH Bookkeeping Confer with Ellen regarding check received. Input of check in QB and internal controls excel spreadsheet. Deposit using desktop deposit system.	0.20 95.00/hr	19.00
3/11/2011	WJH Bookkeeping Review of all treasury statements for PE 02/28/11. Input of interest income into QB. Copy of deposit attached to treasury statement for backup.	0.10 95.00/hr	9.50
3/21/2011	WJH Bookkeeping Email to bank regarding available funds in treasury account. Phone call with Austin at bank to review current treasury yields and activity of offerings available. Review email from Austin with attached offering list along with all accounts available cash balance. Unable to review offerings with Thomas Seaman.	0.10 95.00/hr	9.50
3/29/2011	WJH Bookkeeping Email to bank regarding treasury offerings. Review email response with offerings available for purchase. Review with Thomas Seaman. Phone call with bank to purchase maturities.	0.20 95.00/hr	19.00
SUBTOTAL:		[ 11.60	1,487.00]
<u>Paralegal</u>			
3/9/2011	CAC Paralegal Log into Pacer, download documents from the court's docket to be included on the receiver's website per Ellen Gordon.	0.50 120.00/hr	60.00



		<u>Hrs/Rate</u>	<u>Amount</u>
3/16/2011	CAC Paralegal Log into Pacer, download documents from the court's docket to be included on the receiver's website per Ellen Gordon.	0.20 120.00/hr	24.00
	CAC Paralegal Log into Pacer, download documents from the court's docket to be included on the receiver's website per Ellen Gordon.	0.10 120.00/hr	12.00
3/17/2011	CAC Paralegal Log into Pacer, download documents from the court's docket to be included on the receiver's website per Ellen Gordon.	0.20 120.00/hr	24.00
3/21/2011	CAC Paralegal Log into Pacer, download documents from the court's docket to be included on the receiver's website per Ellen Gordon. Print per Ellen Gordon.	0.20 120.00/hr	24.00
3/24/2011	CAC Paralegal Log into Pacer, download documents from the court's docket to be included on the receiver's website per Ellen Gordon.	0.20 120.00/hr	24.00
3/30/2011	CAC Paralegal Check Pacer for recently filed documents.	0.10 120.00/hr	12.00
SUBTOTAL:		[ 1.50	180.00]
<u>Project Management</u>			
3/1/2011	EKG Project Management Reviewed time cards and prepared payroll calculations for Derrick Hovinen.	0.50 300.00/hr	150.00
	EKG Project Management Reviewed pleadings filed by the FTC and defendants regarding fee applications.	0.90 300.00/hr	270.00
	EKG Project Management Drafted e-mail to AT&T to follow up on disconnect notice.	0.20 300.00/hr	60.00
	EKG Project Management Followed up with Doug Gleason at the IRS regarding revocation project.	0.20 300.00/hr	60.00
	EKG Project Management Forwarded Doug Gleason's response to the ATR team with instructions to continue to work on tax relief services and not on revocations until we get final word from IRS.	0.30 300.00/hr	90.00

		<u>Hrs/Rate</u>	<u>Amount</u>
3/1/2011	EKG Project Management E-mail exchange with Colin McKibbin regarding schedule this week.	0.10 300.00/hr	30.00
	EKG Project Management E-mail exchange with Shelton Fong and Thanh Bui regarding the schedule this week.	0.10 300.00/hr	30.00
	EKG Project Management Follow up with Emily Fermin regarding turnover of cash seized by AUSA.	0.20 300.00/hr	60.00
	EKG Project Management E-mail exchange with Stacey Brandon regarding WIP and schedule for this week.	0.20 300.00/hr	60.00
	EKG Project Management Briefing with Thomas Seaman regarding case status and forensic accounting.	0.30 300.00/hr	90.00
	EKG Project Management Began reviewing bank records for forensic accounting.	2.50 300.00/hr	750.00
	EKG Project Management Researched call in database and responded to questions from former clients who wrote in to web site.	0.80 300.00/hr	240.00
	EKG Project Management Organized bank records we have so far to determine what we still need to do the forensic accounting.	1.40 300.00/hr	420.00
3/2/2011	EKG Project Management Phone call with Thomas Seaman and counsel to discuss [REDACTED] [REDACTED]	0.70 300.00/hr	210.00
	EKG Project Management Briefing with Stacey Brandon regarding use of 800 numbers. Draft e-mail to Tim McDonnell regarding 800 numbers.	0.50 300.00/hr	150.00
	EKG Project Management Briefing with Derrick Hovinen regarding accounts payable and payroll.	0.30 300.00/hr	90.00
	EKG Project Management Phone call with Bob Greet (former client) regarding Blue Tax and conversation with Bill Davis.	0.70 300.00/hr	210.00
	EKG Project Management E-mail exchange with Yawar Husin regarding address change.	0.10 300.00/hr	30.00

		<u>Hrs/Rate</u>	<u>Amount</u>
3/2/2011	EKG Project Management E-mail exchange with Manny Martinez regarding schedule this week.	0.10 300.00/hr	30.00
	EKG Project Management Research information on Blue Tax. Read on line reviews, BBB info and their website.	0.80 300.00/hr	240.00
3/3/2011	EKG Project Management Research and respond to questions from former client Shelly Bonnick. Briefing with Jin Kimoto re same.	0.90 300.00/hr	270.00
	EKG Project Management Research complaint letters sent to BBB in database.	0.60 300.00/hr	180.00
	EKG Project Management Call to Stacey Brandon regarding questions and complaints from clients. Discussed status.	0.30 300.00/hr	90.00
	EKG Project Management Call with Karen Dodge regarding updated list of CAF numbers and time periods worked by tax consultants.	0.60 300.00/hr	180.00
	EKG Project Management Researched files to find information requested by K. Dodge and updated spreadsheet.	1.40 300.00/hr	420.00
	EKG Project Management Call from client regarding his call with Bill Davis at a company called Blue Tax.	0.50 300.00/hr	150.00
	EKG Project Management Called Karen Dodge to discuss call with client regarding Blue Tax and same sales pitch.	0.30 300.00/hr	90.00
	EKG Project Management Research on Internet regarding Blue Tax. Called Emily Fermin to discuss findings.	1.10 300.00/hr	330.00
	EKG Project Management Briefing with Thomas Seaman regarding client call about Blue Tax and Bill Davis.	0.20 300.00/hr	60.00
	EKG Project Management Briefing with Thomas Seaman regarding client call about Blue Tax and Bill Davis.	0.20 300.00/hr	60.00
	EKG Project Management Briefing with Derrick Hovinen regarding accounts payable.	0.20 300.00/hr	60.00

		<u>Hrs/Rate</u>	<u>Amount</u>
3/4/2011	EKG Project Management Call with Jin Kimoto regarding client questions and office supplies.	0.30 300.00/hr	90.00
	EKG Project Management Research on line regarding ordering a time clock.	0.60 300.00/hr	180.00
	EKG Project Management Briefing with Derrick Hovinen regarding accounts payable.	0.40 300.00/hr	120.00
	EKG Project Management Researched and responded to complaint letters from clients.	4.50 300.00/hr	1,350.00
	EKG Project Management Contacted Anthem Blue Cross regarding adding additional insured.	0.50 300.00/hr	150.00
	EKG Project Management Returned call from client to discuss status of case.	0.40 300.00/hr	120.00
	EKG Project Management Returned call to landlord regarding status of case.	0.30 300.00/hr	90.00
	EKG Project Management Research in database regarding sales reps.	0.70 300.00/hr	210.00
3/7/2011	EKG Project Management Travel time at 50% of time round trip OC to Beverly Hills.	1.50 300.00/hr	450.00
	EKG Project Management Oversaw work being done by ATR staff. Meeting with staff to discuss current case status and the position of both the defendants and the FTC on various issues and questions. Reviewed mail. Researched customer complaints in database notes. Met with landlord.	7.50 300.00/hr	2,250.00
3/8/2011	EKG Project Management Reviewed phone bill and discussed with Tim McDonnell. Requested closing all 800 numbers and doing anything else we can to further reduce the phone bill.	0.50 300.00/hr	150.00
	EKG Project Management Prepared form for ATR Staff to use instead of broken timeclock. Discussed with Stacey Brandon and sent e-mail to the rest of the team.	1.10 300.00/hr	330.00
	EKG Project Management Review and approve accounts payable (including rent). Gave to Derrick Hovinen for payment.	0.50 300.00/hr	150.00
	EKG Project Management Research and respond to client complaints.	3.70 300.00/hr	1,110.00

		<u>Hrs/Rate</u>	<u>Amount</u>
3/8/2011	EKG Project Management Briefing with Thomas Seaman regarding case status.	0.20 300.00/hr	60.00
3/9/2011	EKG Project Management Review and respond to client inquiries. Research notes in database. Briefing with Stacey Brandon re same.	2.70 300.00/hr	810.00
	EKG Project Management Briefing with Jin Kimoto regarding office supplies and POA revocation project on hold.	0.20 300.00/hr	60.00
	EKG Project Management Left message for Don Owens at the IRS regarding revocation project and status of earlier inquiry.	0.10 300.00/hr	30.00
	EKG Project Management Draft e-mail to Emily Fermin regarding bank records in evidence files.	0.20 300.00/hr	60.00
3/10/2011	EKG Project Management Check Staples on line and draft e-mail to Derrick Hovinen regarding office supplies for ATR.	0.30 300.00/hr	90.00
	EKG Project Management Call from Karen Dodge regarding complaint that some ads are still running. Called and spoke to 5 of the former advertisers to see what is going on and how to stop them.	2.60 300.00/hr	780.00
	EKG Project Management Briefing with Thomas Seaman regarding ads still running.	0.20 300.00/hr	60.00
	EKG Project Management Reviewed most recent WIP list. Called Jin Kimoto to discuss.	0.70 300.00/hr	210.00
	EKG Project Management Research and responded to information request from Karen Dodge.	0.30 300.00/hr	90.00
3/11/2011	EKG Project Management Began working on supplemental response to Defendant's Sur Reply. Briefing with James Tedor regarding internet research on 119 tax relief companies included in Charles Kreindler's declaration. Read through Sur Reply and made a list of key points to address. Began working on draft.	3.60 300.00/hr	1,080.00
	EKG Project Management Reviewed and approved response drafted by Loeb & Loeb to fee objection filed by Defendants.	0.50 300.00/hr	150.00

		<u>Hrs/Rate</u>	<u>Amount</u>
3/11/2011	EKG Project Management Briefing with Thomas Seaman regarding [REDACTED] Call with Ben King re [REDACTED]	0.30 300.00/hr	90.00
3/14/2011	EKG Project Management Continued drafting on supplemental reply.	4.60 300.00/hr	1,380.00
	EKG Project Management Briefing with James Tedor regarding [REDACTED] [REDACTED] Reviewed [REDACTED]	0.40 300.00/hr	120.00
	EKG Project Management Briefing with Stacey Brandon and Jin Kimoto regarding status of cases and questions from clients.	0.50 300.00/hr	150.00
	EKG Project Management Read e-mail from Charles Kreindler regarding continued operations of ATR and dropping their objection. Discussed with Thomas Seaman and Ben King. Discussed [REDACTED]	0.60 300.00/hr	180.00
	EKG Project Management Advised ATR Staff of Defendants' change of position on remaining open. e-mail exchange with Stacey Brandon re same.	0.20 300.00/hr	60.00
	EKG Project Management Continued to work on draft of supplemental reply.	0.90 300.00/hr	270.00
	EKG Project Management Research and respond to questions from clients.	1.20 300.00/hr	360.00
3/15/2011	EKG Project Management Revised and updated draft of supplemental response. Finalized first draft and sent to counsel.	2.20 300.00/hr	660.00
	EKG Project Management Briefing with Blair Zanzig regarding [REDACTED] [REDACTED]	0.70 300.00/hr	210.00
	EKG Project Management Reviewed updated WIP with Jin Kimoto. Discussed categories and questions regarding recommendations. Made sure to capture work completed since original motion for instruction was filed.	1.80 300.00/hr	540.00
	EKG Project Management Forwarded documents to Christine Cheski to include on P drive and for Tim McDonnell to add to website.	0.10 300.00/hr	30.00

		<u>Hrs/Rate</u>	<u>Amount</u>
3/15/2011	EKG Project Management Research and respond to questions and complaints from clients.	2.20 300.00/hr	660.00
	EKG Project Management Called Jin Kimoto with some client questions.	0.70 300.00/hr	210.00
	EKG Project Management Called Jin Kimoto with some client questions.	0.70 300.00/hr	210.00
	EKG Project Management Located and pulled together some of the docs for the forensic accounting.	1.10 300.00/hr	330.00
	EKG Project Management Briefing with James Tedor regarding forensic accounting. Asked him to organize and inventory bank records and identify what we are still missing. Gave him background on the case, key issues, etc.	0.90 300.00/hr	270.00
	EKG Project Management Briefing with Thomas Seaman regarding forensic accounting.	0.30 300.00/hr	90.00
3/16/2011	EKG Project Management Briefing with Tim McDonnell regarding phone bills.	0.30 300.00/hr	90.00
	EKG Project Management Calculated ATR payroll and forwarded to Derrick.	0.50 300.00/hr	150.00
	EKG Project Management E-mail exchange with Colin McKibbin regarding schedule this week.	0.10 300.00/hr	30.00
	EKG Project Management E-mail exchange with Colin McKibbin regarding schedule this week.	0.10 300.00/hr	30.00
	EKG Project Management Worked on reviewing notes in database compared to WIP list. Made updates and corrections.	3.70 300.00/hr	1,110.00
3/17/2011	EKG Project Management Travel time at 50% of time round trip OC to Beverly Hills.	1.50 300.00/hr	450.00
	EKG Project Management Worked with ATR Staff. Reviewed mail. Research on database regarding client status and client complaints. Discussed work load for everyone. Placed another call to Don Owens at the IRS regarding status of continuing with the revocation process.	6.50 300.00/hr	1,950.00
3/18/2011	EKG Project Management Worked with Blair Zanzig to [REDACTED]	2.70 300.00/hr	810.00

		<u>Hrs/Rate</u>	<u>Amount</u>
	Researched [REDACTED] to respond to Blair's questions.		
3/18/2011	EKG Project Management	0.80	240.00
	Reviewed and approved accounts payable. Gave to Derrick Hovinen for payment. Briefing with Derrick Hovinen regarding phone bills.	300.00/hr	
	EKG Project Management	0.40	120.00
	Call with Anthem Blue Cross about adding Thanh Bui.	300.00/hr	
	EKG Project Management	0.20	60.00
	Call with Jin about postage meter and accounts.	300.00/hr	
	EKG Project Management	0.70	210.00
	Located documents on postage meter and called Pitney Bowes to get postage added and discuss account. Conferenced Jin in to resolve problem.	300.00/hr	
	EKG Project Management	2.40	720.00
	Research and respond to questions from clients. Briefing with Jin Kimoto re same.	300.00/hr	
	EKG Project Management	2.40	720.00
	Research and respond to questions from clients. Briefing with Jin Kimoto re same.	300.00/hr	
3/21/2011	EKG Project Management	0.30	90.00
	Briefing with Thomas Seaman to prepare for tomorrow's hearing.	300.00/hr	
	EKG Project Management	0.70	210.00
	Printed and organized records for tomorrow's hearing. Reviewed with Thomas Seaman.	300.00/hr	
	EKG Project Management	0.20	60.00
	Call with Karen Dodge and Marissa Reich regarding IAs.	300.00/hr	
	EKG Project Management	0.20	60.00
	Briefing with Thomas Seaman and James Tedor regarding forensic accounting. Next steps.	300.00/hr	
	EKG Project Management	0.50	150.00
	Drafted follow up e-mail to Emily Fermin regarding bank records needed from her to do the forensic accounting.	300.00/hr	
	EKG Project Management	1.50	450.00
	Worked again with Pitney Bowes to get postage meter funded. Conferenced in Jin. Worked with Derrick to get lease payments made and funds for meter. Obtained wire instruction.	300.00/hr	



		<u>Hrs/Rate</u>	<u>Amount</u>
3/21/2011	EKG Project Management Call with Ben and Blair to [REDACTED] [REDACTED]	0.70 300.00/hr	210.00
	EKG Project Management Printed and organized documents. Got Thomas Seaman ready for tomorrow's hearing.	1.30 300.00/hr	390.00
	EKG Project Management Drafted follow up e-mail to Emily Fermin requesting help with turnover of funds held by US Attorney's office.	0.40 300.00/hr	120.00
	EKG Project Management Drafted e-mail to ATR Staff regarding tomorrow's hearing, next steps and timing.	0.60 300.00/hr	180.00
3/22/2011	EKG Project Management Call with Thomas Seaman following hearing. Discussed [REDACTED] [REDACTED]	0.30 300.00/hr	90.00
	EKG Project Management Briefing with Jin Kimoto regarding outcome of case and made arrangements to go up there tomorrow.	0.30 300.00/hr	90.00
	EKG Project Management Briefing with Derrick Hovinen regarding payables.	0.20 300.00/hr	60.00
	EKG Project Management Call with Karen Dodge regarding outcome of hearing, next steps and timing of wind down.	0.30 300.00/hr	90.00
	EKG Project Management Briefing with Derrick Hovinen regarding move of ATR staff to new location. Discussed phones, computers, paper files, etc.	0.30 300.00/hr	90.00
3/23/2011	EKG Project Management Travel time at 50% of time round trip OC to Beverly Hills.	1.50 300.00/hr	450.00
	EKG Project Management Worked with ATR Staff. Held meeting regarding wind down, reviewed recommendations and what has been accomplished since my last on-site visit. Met with landlord and advised them. Reviewed mail. Researched complaint letters and worked on responses. Called document destruction company to arrange for shredding.	7.50 300.00/hr	2,250.00
3/24/2011	EKG Project Management Reviewed and approved accounts payable. Worked with Derrick Hovinen on payables, ordering office supplies for move and getting a check issued to the document destruction service.	0.70 300.00/hr	210.00

		<u>Hrs/Rate</u>	<u>Amount</u>
3/24/2011	EKG Project Management E-mail exchange with Confidential Data Destruction.	0.30 300.00/hr	90.00
	EKG Project Management Drafted 30 day notice for landlord and also requested requirements/rules for moving.	0.60 300.00/hr	180.00
	EKG Project Management Coordinate with Mike Walters for auction in April so we can vacate building. Follow up conference call with Mike and Peter to coordinate logistics for on-site visit, proposal, costs, etc.	1.50 300.00/hr	450.00
	EKG Project Management Reviewed move out and insurance requirements and forwarded to Mike Walters.	0.30 300.00/hr	90.00
	EKG Project Management Talked to James Tedor about putting forensic accounting on hold until court makes a determination on whether we are going to do it or the FTC.	0.10 300.00/hr	30.00
	EKG Project Management Started drafting letters to ATR clients pursuant to the recommendations approved by the court.	1.70 300.00/hr	510.00
3/25/2011	EKG Project Management Reviewed and analyzed updated WIP list, assignments and notes from Jin Kimoto. Went over list with Jin.	1.60 300.00/hr	480.00
	EKG Project Management Briefing with Tim McDonnell regarding e-mail addresses for ATR Staff and move.	0.30 300.00/hr	90.00
	EKG Project Management Reviewed [REDACTED] and sent comments to Blair Zanzig.	0.30 300.00/hr	90.00
	EKG Project Management e-mail exchange with Yawar Hussin regarding client questions and how to deal with some specific issues.	0.60 300.00/hr	180.00
	EKG Project Management Worked on timeline for move and coordinated with Confidential Document Destruction, ATR Staff, Mike Walters and Derrick Hovinen.	1.60 300.00/hr	480.00
3/28/2011	EKG Project Management Worked with Derrick Hovinen to wire balance of March rent to landlord. Also discussed other payables.	0.30 300.00/hr	90.00

		<u>Hrs/Rate</u>	<u>Amount</u>
3/28/2011	EKG Project Management Prepared project list for Derrick Hovinen for payables and issues impacting the move.	0.50 300.00/hr	150.00
	EKG Project Management Worked on coordinating the move.	1.20 300.00/hr	360.00
	EKG Project Management Reviewed declarations from 2 former clients, Karen Deweese and Susan Madson. Forwarded to Jin and Thanh to review and discuss with me.	0.50 300.00/hr	150.00
	EKG Project Management Drafted e-mail to credit card processor to determine ownership of equipment.	0.40 300.00/hr	120.00
	EKG Project Management Researched files and check stubs to determine names, aliases and business names of sales staff.	1.90 300.00/hr	570.00
	EKG Project Management Drafted e-mail to Jean Nelson to obtain W-9s for her clients.	0.60 300.00/hr	180.00
	EKG Project Management Draft e-mail to Karen Dodge and forward names of sales team.	0.40 300.00/hr	120.00
	EKG Project Management Draft e-mail to Charles Kreindler to request information from his client on some of the other vendors who received payments in 2010.	0.40 300.00/hr	120.00
	EKG Project Management Briefing with James Tedor regarding insider payments. Gave him names to research.	0.30 300.00/hr	90.00
	EKG Project Management Reviewed inventory sent over by Tranzon and worked on identifying equipment we still need to keep following move. Briefing with Derrick Hovinen re same.	0.70 300.00/hr	210.00
	EKG Project Management Research and respond to question from counsel.	0.60 300.00/hr	180.00
3/29/2011	EKG Project Management Research and respond to questions and complaint letters from clients.	2.60 300.00/hr	780.00
	EKG Project Management Verified insider names with Karen Dodge.	0.40 300.00/hr	120.00

		<u>Hrs/Rate</u>	<u>Amount</u>
3/29/2011	EKG Project Management Briefing with James Tedori regarding insider payments. Went over e-mail exchange with names.	0.40 300.00/hr	120.00
	EKG Project Management Review of non-priv e-mail messages from Alex Hahn computer.	3.50 300.00/hr	1,050.00
	EKG Project Management Read message from Stacey Brandon with spreadsheet of additional cases she is working on that were not on original list. Worked with Jin Kimoto to incorporate into our over all list and make assignments.	2.90 300.00/hr	870.00
3/30/2011	EKG Project Management Respond to question from credit card processor.	0.20 300.00/hr	60.00
	EKG Project Management Reviewed and approved accounts payable. Gave to Derrick Hovinen to process.	0.30 300.00/hr	90.00
	EKG Project Management Worked on coordinating move. Called Mike Walters about proposal.	0.90 300.00/hr	270.00
	EKG Project Management Worked on draft letters to clients to implement plan approved by the court.	1.50 300.00/hr	450.00
	EKG Project Management Call with Karen Dodge regarding information request.	0.60 300.00/hr	180.00
	EKG Project Management Research files and respond to information request.	1.40 300.00/hr	420.00
	EKG Project Management Briefing with Thomas Seaman regarding case status.	0.20 300.00/hr	60.00
	EKG Project Management Researched complaints forwarded by BBB.	0.90 300.00/hr	270.00
	EKG Project Management Briefing with Derrick Hovinen regarding move. Went with him to 2nd floor to look at space and discuss logistics.	0.90 300.00/hr	270.00
3/31/2011	EKG Project Management Left another message for Doug Owens at the IRS regarding the POA revocation project.	0.10 300.00/hr	30.00
	EKG Project Management Draft e-mail to Doug Gleason regarding the POA revocation project and timing for move out of the ATR offices. Need to get an answer	0.70 300.00/hr	210.00

		<u>Hrs/Rate</u>	<u>Amount</u>
	quickly.		
3/31/2011	EKG Project Management Briefing with Thomas Seaman regarding Taxpayer Advocates and turning client work over to them.	0.20 300.00/hr	60.00
	EKG Project Management Research 2010 disbursements and found additional names of vendors who may be sales staff. Sent e-mail to ATR staff to see if they could provide any help in identifying them.	1.60 300.00/hr	480.00
	EKG Project Management Draft e-mail to Jean Nelson following up on W-9s and asking for help in identifying additional vendors.	0.20 300.00/hr	60.00
	EKG Project Management Respond to questions and complaints from clients.	0.90 300.00/hr	270.00
3/7/2011	TM Project Management Calling to remove 1-800 numbers that are no longer needed.	0.20 150.00/hr	30.00
3/8/2011	TM Project Management Call to ATT to remove 1-800 numbers. On hold for long time, got tracking number for my request and awaiting call back from High Volume Department that handles removal of 1-800 numbers.	0.40 150.00/hr	60.00
3/14/2011	TM Project Management Uploading a dozen case file documents onto website. Publishing.	1.00 150.00/hr	150.00
	TM Project Management Call from ATT re order to cancel 1-800 numbers. Tamika said she is putting in the request and I will receive a confirm email re the request.	0.10 150.00/hr	15.00
3/16/2011	TM Project Management Preparing documents for posting on website.	0.20 150.00/hr	30.00
3/17/2011	TM Project Management Adding case documents to the website and publishing. Made email for update to subscribers. Email to Ellen re question of anything else to add. Sent out.	0.60 150.00/hr	90.00
3/21/2011	TM Project Management Call from ATT re overdue bill and discussed the relevant period for billing. Checked Quickbooks to determine what amounts are currently due after last payment.	0.10 150.00/hr	15.00
3/23/2011	TM Project Management Direction to start up email addresses for employees working at the company who handle cases.	0.10 150.00/hr	15.00

		<u>Hrs/Rate</u>	<u>Amount</u>
3/23/2011	TM Project Management Checking on email addresses for ATR employees.	0.10 150.00/hr	15.00
3/25/2011	TM Project Management Setting up email accounts for ATR. Several tests to determine if working. Sending messages worked, difficulty with receiving. Email to Pryor re same. Tried again and confirmed all are working. Finished set up and email to Ellen re same.	1.50 150.00/hr	225.00
3/28/2011	TM Project Management Making reports for Ellen re commissions. Discussion re other report possibilities and determining reports would be best.	0.40 150.00/hr	60.00
3/31/2011	TM Project Management Call from ATT to confirm request to remove 1-800 numbers. Confirmed and asked for email confirmation of completion of order.	0.10 150.00/hr	15.00
SUBTOTAL:		[ 152.40	45,000.00]
<u>Receiver</u>			
3/1/2011	TAS Receiver Confer with Ellen re status and accounting	0.30 375.00/hr	112.50
3/2/2011	TAS Receiver Conference call with Ben King, Blair Zanzig and Ellen [REDACTED] [REDACTED]	0.70 375.00/hr	262.50
3/7/2011	TAS Receiver Telephone call with Wells Fargo fraud department re paychex	0.10 375.00/hr	37.50
3/8/2011	TAS Receiver Confer with Ellen re status of case	0.20 375.00/hr	75.00
3/11/2011	TAS Receiver Review and sign checks for bills, review cash position.	0.10 375.00/hr	37.50
	TAS Receiver Confer re March 15 papers, review analysis of customers, consider obstacles to operating lawfully and profitably	0.70 375.00/hr	262.50
	TAS Receiver Review and sign checks for bills, review cash position.	0.10 375.00/hr	37.50
	TAS Receiver Confer with Ellen and Ben King re [REDACTED]	0.30 375.00/hr	112.50

		<u>Hrs/Rate</u>	<u>Amount</u>
3/14/2011	TAS Receiver Telephone call with Karen Dodge re concern over FTC approval of rates	0.20 375.00/hr	75.00
	TAS Receiver Review Ellen's initial draft, consider additional factors	0.70 375.00/hr	262.50
3/15/2011	TAS Receiver Telephone call with Ben King, [REDACTED] [REDACTED]	0.40 375.00/hr	150.00
	TAS Receiver Review draft brief re [REDACTED] and call re same.	0.30 375.00/hr	112.50
3/21/2011	TAS Receiver Travel time at 50% of time to Chicago for hearing	3.00 375.00/hr	1,125.00
	TAS Receiver Prepare for hearing	0.50 375.00/hr	187.50
	TAS Receiver Confer with Ellen re tomorrow's hearing	0.30 375.00/hr	112.50
	TAS Receiver Confer iwth James re and Ellen re accounting, looking for payments to releif defendants	0.20 375.00/hr	75.00
3/22/2011	TAS Receiver Meet with counsel, attend hearing, meet with FTC	2.30 375.00/hr	862.50
	TAS Receiver Travel from Chicago to Irvine, mechanical problems with plane	4.30 375.00/hr	1,612.50
3/23/2011	TAS Receiver Confer with Ellen re move, lease termination, rent, staffing, other	0.30 375.00/hr	112.50
3/24/2011	TAS Receiver Telephone call with Karen Dodge re status of case, Taxpayer Advocacy Group, lease, concerns re representations previously made by existing personnel	0.30 375.00/hr	112.50
3/29/2011	TAS Receiver Conference call with FTC and their forensic accountant re scope of accounting; Telephone call with Karen re status of case	0.90 375.00/hr	337.50

	<u>Hrs/Rate</u>	<u>Amount</u>
3/30/2011 TAS Receiver Telephone call with Karen Dodge re taxpayer advocacy group, forensic accounting	0.30 375.00/hr	112.50
3/31/2011 TAS Receiver Confer with Ellen re taxpayer advocates	0.20 375.00/hr	75.00
 SUBTOTAL:	 [ 16.70	 6,262.50]
 For professional services rendered	 211.70	 \$55,023.00
 Balance due		 \$55,023.00